

**CALIFORNIA BOARD OF ACCOUNTANCY**

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President's Message



Ronald Blanc, Esq.
President

I am pleased to write to you as the newly-elected President of the California Board of Accountancy, and to issue this year's annual edition of *Update*. Thanks to my fellow Board members for their confidence and trust in selecting me for this important responsibility. It is a privilege to lead the organization that licenses and regulates more than 74,000 CPAs, PAs, and accounting firms, the largest group of licensed public accounting professionals in the nation.

By way of background, I was appointed as a public member to the Board in February of 2003 and, in the following years, I served as a member of the Board's Peer Review Task Force, its Sarbanes-Oxley Task Force, and the Chair of its Committee on Professional Conduct (CPC). Last year I served as Vice President of the Board. I also am a member of the National Association of State Boards of Accountancy's Ethics Committee.

The Board has selected David L. Swartz, CPA, as Vice President, and Ruben A. Davila, CPA, Esq., as its Secretary/Treasurer. While we have an extremely busy and important year before us, I believe we are well positioned to face all issues, thanks in great part

to the tremendous leadership of our immediate past President, Renata Sos, Esq. We all owe Ms. Sos a debt of gratitude for her hard work, professional knowledge, and exceptional personal commitment to public service. Fortunately, Ms. Sos will continue to serve as a Board member, and we look forward to her continuing contributions.

The Board's Practice Privilege Program was launched on schedule, and out-of-state licensees were able to submit their notification forms online beginning January 1, 2006. This project represents two years of hard work by the Board, the profession, and consumer organizations. Special appreciation goes to our staff who created the online interactive forms and a License Lookup capability to enable consumers to determine instantly those out-of-state practitioners who have been granted Practice Privilege rights in California. Although we are pleased with the successful launch of this innovative effort to facilitate

(Please see *President's Message*, continued to page 2)

Update

Spring 2006 ♦ Issue No. 58

In this Issue

President's Message	1
Changes in the CA Accountancy Act	3
How to Obtain CA Practice Privilege	4
2006 Committee Member Appointments	5
Regulation Notice	6
Enforcement Actions	10
Future Meetings	34
Address Change Form	35
CBA Contact Directory	36

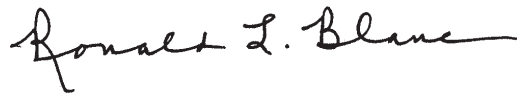
President's Message (continued from page 1)

cross-border practice, we know there are concerns regarding the implementation and we are committed to address these on an urgent basis. I invite you to click on our Web site at www.dca.ca.gov/cba for further details and updates on this program.

Please note that this *Update* also contains a Regulation Notice concerning the Board's proposal to lower biennial license renewal fees from \$200 to \$120 in order to meet statutory mandates concerning the level of the Board's Reserve Fund. We urge you to read this Notice and the text of the proposed regulations. We welcome your comments regarding the proposed regulation. Finally, in keeping with the Board's communication policy, this publication also includes a list of all enforcement actions taken by the Board since the issuance of last year's *Update*.

As always, we will strive to keep you fully informed of all of our initiatives and our progress toward effective regulation of the profession. Please check our Web site regularly for important up-to-date information.

In closing, I wish all of you the best in 2006.



Ronald L. Blanc
President

Policy of Nondiscrimination on the Basis of Disability and Equal Employment Opportunity

The California Board of Accountancy does not discriminate on the basis of disability in employment or in the admission and access to its programs and activities.

An Americans with Disabilities Act (ADA) coordinator has been designated to coordinate and carry out this agency's compliance with the nondiscrimination requirements of Title II of the ADA. Information concerning the provisions of the ADA, and the rights provided thereunder, is available from:

ADA Coordinator
California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, California 95815-3832

Changes in the California Accountancy Act

During the 2005 legislative session, two law changes were enacted related to the practice of public accounting in California. Both of these law changes were contained in SB 229 by Senator Figueroa (Chapter 658, Statutes of 2005).

- Section 5054 was added to the Accountancy Act.

Section 5054 is a follow-up to the Practice Privilege provisions that were enacted in 2004 and became operative on January 1, 2006. In 2005, while planning for Practice Privilege implementation, the Board noted that the new Practice Privilege laws had the potential to affect California consumers negatively who have recently moved from other states and would like to continue receiving tax return preparation services from CPAs in those states with whom these consumers have established professional relationships. Section 5054 provides an exception from the Board's licensure, practice privilege, and firm registration requirements for the out-of-state CPAs who serve these consumers. This exception permits an out-of-state CPA or an out-of-state public accounting firm to prepare tax returns for individual California consumers or estate tax returns for the estates of California consumers who were clients at the time of death, provided the out-of-state CPA or the out-of-state public accounting firm does not physically enter California, does not solicit any California clients, and does not assert or imply that the CPA or the firm has a license or registration to practice public accountancy in California.

- Section 5079 of the Accountancy Act related to nonlicensee owners was amended.

The amendments to Section 5079 add limited self-reporting requirements for California nonlicensee owners of public accounting firms registered in California. Specifically, California nonlicensee owners now are obligated to report to the Board the opening of an investigation by the Securities and Exchange Commission (SEC), a request for a Wells Submission from the SEC, the opening of an investigation by the Public Company Accounting Oversight Board (PCAOB), and the opening of an investigation by another professional licensing agency. In addition, this law change added language to Section 5079 to prohibit the Board from disclosing reported information except under specified circumstances. Amendments to Section 5079 also specify that licensee or nonlicensee owners are not required to report the occurrence of any reportable event either by or against any other nonlicensee owner.

The text of these revisions to the Accountancy Act is available on the Board's Web site at www.dca.ca.gov/cba under Codes and Regulations. In addition, more information regarding the new reporting requirements for nonlicensee owners is available on the Board's Web site in the section "Of Importance to Firms." ♦

How to Obtain California Practice Privilege

As mentioned elsewhere in this publication, a new provision in the California Accountancy Act now requires out-of-state CPAs who want to provide accounting services in California to notify the California Board of Accountancy via its practice privilege program. The new statute outlines the requirement that an out-of-state practitioner must obtain a Practice Privilege *prior* to practicing public accountancy in this state. Only those individuals who meet the requirements articulated in Section 5096 of the Accountancy Act qualify for California Practice Privilege.

To obtain practice privilege, an out-of-state licensee must submit a Notification Form (formally titled, “*Notification and Agreement to Conditions for the Privilege to Practice Public Accounting*”). The Notification Form can be submitted online at the Board’s Web site, or by mail or facsimile. Submission of the Notification Form permits qualified out-of-state CPAs to have immediate practice rights in California for a 12-month period, providing that no disqualifying conditions exist. For individuals with disqualifying conditions, practice rights will commence on the date approved by the Board. A \$100 Notification Fee is due within 30 days of submission of the Notification Form.

All Practice Privilege holders must comply with Board regulations, laws, and professional standards of public accountancy and are subject to the disciplinary authority of the Board and the courts of this state. In addition, the qualifications of a California Practice Privilege holder are subject to Board verification at any time. Any misrepresentation or omission in the Notification Form is cause for fines, administrative suspension, disqualification, and even revocation of the holder’s practice rights in California.

To help consumers determine if an out-of-state licensee has obtained practice privilege here in California, the Board maintains an interactive out-of-state licensee lookup feature on its Web site. ❖

Information

Each issue of *Update* contains important information about the public accounting profession, including notices of proposed hearings on regulation changes, Board and committee meetings, and proposed new regulatory language. For your convenience, all issues of *Update* for the past seven years also are posted on our Web site at www.dca.ca.gov/cba.

2006 Committee Member Appointments

The Board is pleased to announce that the following licensees were either reappointed or newly appointed to serve on the Board's committees for 2006. Appointments were announced at the Board's regularly scheduled meeting on November 18, 2005, in Sacramento, California.

Administrative Committee

Harish Khanna, CPA, Chair
Randy W. Miller, CPA, Vice Chair
Richard Edward Beranek, CPA
Barry Franzen, CPA
Robert R. Lovret, CPA
Daniel R. Matter, CPA
James P. Petray, CPA
Kathleen Platz, CPA
Jim Rider, CPA
Dawn Struck, CPA
Arthur J. Thielen, CPA

Qualifications Committee

Roger Bulosan, CPA, Chair
Robert J. Riley, CPA, Vice Chair
Nancy J. Corrigan, CPA
Waldemar Faimann III, CPA
Tracy A. Garone, CPA
Michael Hurley, CPA
Hamid Kabani, CPA
Richard K. Kikuchi, CPA
Alice Norwood, CPA
Gary H. O'Krent, CPA
Janet Rosman, CPA
Ash W. Shenouda, CPA
Michael L. Williams, CPA

Regulation Notice

TITLE 16. CALIFORNIA BOARD OF ACCOUNTANCY

NOTICE IS HEREBY GIVEN that the California Board of Accountancy is proposing to take the action described in the Informative Digest. Any person interested may present statements or arguments orally or in writing relevant to the action proposed at a hearing to be held at the Hilton San Jose, 300 Almaden Blvd., in San Jose, CA 95110 at 11:00 a.m., on May 19, 2006. Written comments, including those sent by mail, facsimile, or e-mail to the addresses listed under Contact Person in this Notice, must be received by the California Board of Accountancy at its office no later than 5:00 p.m. on May 18, 2006, or must be received by the California Board of Accountancy at the hearing. If submitted at the hearing, it is requested, although not required, that 25 copies be made available for distribution to Board members and staff. The California Board of Accountancy, upon its own motion or at the instance of any interested party, may thereafter adopt the proposal substantially as described below or may modify such proposal if such modifications are sufficiently related to the original text. With the exception of technical or grammatical changes, the full text of any modified proposal will be available for 15 days prior to its adoption from the person designated in this Notice as the Contact Person and will be mailed to those persons who submit written or oral testimony related to this proposal or who have requested notification of any changes to the proposal.

Authority and Reference: Pursuant to the authority vested by Sections 5010 and 5018 of the Business and Professions Code and to implement, interpret or make specific Sections 122, 163, and 5134 of the Business and Professions Code, the California Board of Accountancy is considering changes to Division 1 of Title 16 of the California Code of Regulations as follows:

INFORMATIVE DIGEST/POLICY STATEMENT OVERVIEW

Amend Section 70 of Title 16 of the California Code of Regulations.

Section 5010 of the Business and Professions Code authorizes the California Board of Accountancy to adopt regulations for the orderly administration of the Accountancy Act. Business and Professions Code Section 5134 specifies the maximum fees that may be charged by the Board and provides that the biennial renewal fee be fixed by the Board so that the reserve balance in the Board's contingent fund shall be equal to approximately nine months of annual authorized expenditures.

Current Section 70 provides for a \$200 fee for the initial permit to practice and for biennial renewal of the permit to practice. This proposal would lower these fees to \$120 commencing on January 1, 2007, and ending on December 31, 2010. Commencing on January 1, 2011, these fees would be restored to the previous \$200 level unless a review to be conducted in 2009 indicates lower fees are necessary to make the balance in the Board's contingent fund equal to approximately nine months of annual authorized expenditures. The objective of this proposal is to achieve and maintain a balance in the Board's contingent fund that is equal to approximately nine months of annual authorized expenditures.

FISCAL IMPACT ESTIMATES

Fiscal Impact on Public Agencies Including Costs or Savings to State Agencies or Costs/Savings in Federal Funding to the State:

It is anticipated that adoption of this proposal will enable the Board to achieve and maintain its contingent fund at an amount that is equal to approximately nine months of annual authorized expenditures.

(Please see Regulation Notice, continued to page 7)

Nondiscretionary Costs/Savings to Local Agencies: None.

Local Mandate: None.

Cost to Any Local Agency or School District for Which Government Code Section 17561 Requires Reimbursement: None.

Business Impact:

The California Board of Accountancy has made an initial determination that the proposed regulatory action would have no statewide adverse economic impact directly affecting business, including the ability of California businesses to compete with businesses in other states.

AND

The following studies were relied upon in making that determination: None.

Impact on Jobs/New Businesses:

The California Board of Accountancy has determined that this regulatory proposal will not have any impact on the creation of jobs or new businesses or the elimination of jobs or existing businesses or the expansion of businesses in the State of California.

Cost Impact on Representative Private Person or Business:

The California Board of Accountancy has made a determination that the proposed regulatory action will result in a cost savings to licensees.

Effect on Housing Costs: None.

EFFECT ON SMALL BUSINESS

The California Board of Accountancy has determined that the proposed regulations would affect small businesses.

CONSIDERATION OF ALTERNATIVES

The California Board of Accountancy must determine that no reasonable alternative which it considered or that has otherwise been identified and brought to its attention would either be more effective in carrying out the purpose for which the action is proposed or would be as effective and less burdensome to affected private persons than the proposal described in this Notice.

Any interested person may present statements or arguments orally or in writing relevant to the above determinations at the above-mentioned hearing.

INITIAL STATEMENT OF REASONS AND INFORMATION

The California Board of Accountancy has prepared an initial statement of the reasons for the proposed action and has available all the information upon which the proposal is based.

(Please see Regulation Notice, continued to page 8)

TEXT OF PROPOSAL

Copies of the exact language of the proposed regulations and of the initial statement of reasons, and all of the information upon which the proposal is based, may be obtained at the hearing or prior to the hearing upon request from the California Board of Accountancy at 2000 Evergreen Street, Suite 250, Sacramento, California 95815.

AVAILABILITY AND LOCATION OF THE FINAL STATEMENT OF REASONS AND RULEMAKING FILE

All the information upon which the proposed regulations are based is contained in the rulemaking file which is available for public inspection by contacting the person named below.

You may obtain a copy of the final statement of reasons once it has been prepared, by making a written request to the contact person named below or by accessing the Web site listed below.

CONTACT PERSON

Inquiries or comments concerning the proposed administrative action may be addressed to:

Name:	Aronna Wong
Address:	California Board of Accountancy 2000 Evergreen Street, Suite 250 Sacramento, CA 95815
Telephone No.:	(916) 561-1788
Fax No.:	(916) 263-3675
E-Mail Address:	awong@cba.ca.gov

The backup contact person is:

Name:	Mary Crocker
Address:	California Board of Accountancy 2000 Evergreen Street, Suite 250 Sacramento, CA 95815
Telephone No.:	(916) 561-1713
Fax No.:	(916) 263-3675
E-Mail Address:	mcrocker@cba.ca.gov

Inquiries concerning the substance of the proposed regulations may be directed to Aronna Wong at (916) 561-1788.

Web site access: Materials regarding this proposal can be found at www.dca.ca.gov/cba.

(Please see Regulation Notice, continued to page 9)

TEXT OF PROPOSAL

70. Fees.

(a) ~~(1) Commencing July 1, 2002, the fees to be charged each California applicant for the paper and pencil certified public accountant examination, including each applicant for re-examination, shall be an application fee of \$60 and a fee of \$36 for each part of the examination requested by the applicant.~~

~~(2) The fee to be charged each applicant from another state who sits for the paper and pencil certified public accountant examination in California shall be a total of \$75.~~

~~(3) Commencing January 23, 2004 the~~ The fee to be charged each California applicant for the computer-based Uniform Certified Public Accountant Examination, shall be an application fee of \$100 for issuance of the Authorization to Test to first-time applicants and an application fee of \$50 for issuance of the Authorization to Test to repeat applicants.

~~(b) Commencing July 1, 2001, the~~ The fee to be charged each applicant for issuance of a certified public accountant certificate shall be \$250.

(c) The fee to be charged each applicant for registration, including an applicant for registration under a new name as a partnership or as a corporation, shall be \$150.

~~(d) (1) Commencing July 1, 2000~~ January 1, 2007, the fee to be charged each applicant for the initial permit to practice as a partnership, a corporation, or a certified public accountant shall be \$200 \$120.

(2) Commencing January 1, 2011, the fee to be charged each applicant for the initial permit to practice as a partnership, a corporation, or a certified public accountant shall be \$200 unless subsection (h) applies.

~~(e) (1) Commencing July 1, 2000~~ January 1, 2007, the fee to be charged each applicant for renewal of a permit to practice as a partnership, a corporation, a public accountant, or a certified public accountant shall be \$200 \$120.

(2) Commencing January 1, 2011, the fee to be charged each applicant for renewal of a permit to practice as a partnership, a corporation, or a certified public accountant shall be \$200 unless subsection (h) applies.

(f) The fee for the processing and issuance of a duplicate copy of a certificate of licensure or registration shall be \$10.

(g) The fee for processing and issuance of a duplicate copy of a registration, or permit or other form evidencing licensure or renewal of licensure shall be \$2.

(h) By July 1, 2009, the Board shall conduct a review of its actual and estimated revenue and expenditures. Based on this review, the Board shall determine the appropriate level of fees for the initial permit to practice pursuant to subsection (d) and renewal of the permit to practice pursuant to subsection (e) in order to maintain the Board's contingent fund reserve balance at an amount equal to approximately nine months of annual authorized expenditures. If the Board determines that fees of less than \$200 are indicated, the Board shall fix the fees by regulation at the indicated amounts on or before January 1, 2011.

NOTE: Authority cited: Section 5010 and 5018, Business and Professions Code. Reference: Sections 122, 163 and 5134, Business and Professions Code.

Enforcement Actions and Standard Probationary Terms

When the Board receives a complaint, an investigation is conducted. Information regarding a complaint generally is gathered by staff Investigative CPAs, often accompanied by a licensee's appearance before the Board's Administrative Committee. In some cases, information is gathered by the Department of Consumer Affairs Division of Investigation.

Following this investigation, or for other reasons, a recommendation is made either to close the case for lack of evidence, or to refer the matter to the Attorney General for review and possible preparation of an accusation against the licensee or a statement of issues relating to the applicant.

The Board may revoke, suspend, or impose probation on a license for violation of applicable statutes or regulations. In addition to any case-specific terms of probation, the standard probationary terms include:

- Obey all federal, California, other state, and local laws, including those rules relating to the practice of public accountancy in California.
- Submit within 10 days of completion of the quarter, written reports to the Board on a form obtained from the Board. The Respondent shall submit, under penalty of perjury, such other written reports, declarations, and verification of actions as are required. These declarations shall contain statements relative to respondent's compliance with all the terms and conditions of probation. Respondent shall immediately execute all release of information forms as may be required by the Board or its representatives.
- During the period of probation, appear in person at interviews or meetings as directed by the Board or its designated representative, provided such notification is accomplished in a timely manner.
- Comply with the terms and conditions of the probation imposed by the Board, and cooperate fully with representatives of the Board in its monitoring and investigation of the respondent's compliance with probation terms and conditions.
- Be subject to, and permit a "practice investigation" of the Respondent's professional practice. Such a "practice investigation" shall be conducted by representatives of the Board,

provided notification of such review is accomplished in a timely manner.

- Comply with all final orders resulting from citations issued by the California Board of Accountancy.
- In the event Respondent should leave California to reside or practice outside this state, Respondent must notify the Board in writing of the dates of departure and return. Periods of non-California residency or practice outside the state shall not apply to reduction of the probationary period, or of any suspension. No obligation imposed herein, including requirements to file written reports, reimburse the Board costs, or make restitution to consumers, shall be suspended or otherwise affected by such periods of out-of-state residency or practice, except at the written direction of the Board.
- If Respondent violates probation in any respect, the Board, after giving respondent notice and an opportunity to be heard, may revoke probation and carry out the disciplinary and/or enforcement order that was stayed. If an accusation or a petition to revoke probation is filed against Respondent during probation, the Board shall have continuing jurisdiction until the matter is final, and the period of probation shall be extended until the matter is final.
- Upon successful completion of probation, respondent's license will be fully restored.

If charges are filed against a licensee, a hearing may be held before an independent administrative law judge who submits a proposed decision to be considered by the Board of Accountancy, or the matter may be settled. The Board may either accept the proposed decision or decide the matter itself. Please note that Board actions reported here may not be final. After the effective date of the Board's decision, the licensee may obtain judicial review of its decision. On occasion, a court will order a stay of the Board's decision or return the decision to the Board for reconsideration.

Copies of the accusations, decisions, and settlements regarding any of these disciplinary and/or enforcement actions are available by sending a written request to: California Board of Accountancy, Attention: Disciplinary/Enforcement Actions, 2000 Evergreen Street, Suite 250, Sacramento, CA 95815-3832. Please state the licensee's name and license number, and allow approximately three weeks for each request.

Enforcement Actions 4/22/05 through 2/24/06

Revocation of CPA Certificate

Name/Board Actions	Cause for Discipline	Violation(s) Charged
BUSING, ROBIN LYNN San Diego, CA (CPA 63918) Revocation of CPA Certificate, via default decision. Effective August 26, 2005	Ms. Busing retained client records after numerous demands to return the records. Despite repeated requests by the California Board of Accountancy, Ms. Busing failed to provide certificates of completion from the continuing education courses listed in her April 2002 license renewal.	Business and Professions Code, Division 3, Chapter 1, §§ 5037 (b) and 5100 (g). California Code of Regulations, Title 16, Division 1, §§ 52, 68, and 89 (c).
FIORE, OWEN G. Kooskia, ID (CPA 8367) Revocation of CPA Certificate, via default decision. Effective February 24, 2006	<p>Mr. Fiore pleaded guilty to one felony count of attempting to evade or defeat tax for calendar year 1999. For calendar year 1999, Mr. Fiore understated the business receipts from his law practice in the amount of \$473,978 and also failed to report payments from his law partner for the partial sale of his law practice. This understatement resulted in Mr. Fiore reporting federal taxable income of \$214,828, rather than the correct federal taxable income of \$737,422, and he paid federal income tax of \$65,184, rather than the correct federal income tax of \$279,604.</p> <p>Mr. Fiore eventually paid restitution of \$626,623, which represented the total amount of federal income taxes alleged to have been evaded for the years 1996, 1997, 1998, and 1999.</p>	Business and Professions Code, Division 3, Chapter 1, § 5100 (a), (i), and (j).

(Please see Enforcement Actions, continued to page 12)

Enforcement Actions 4/22/05 through 2/24/06

Revocation of CPA Certificate

Name/Board Actions	Cause for Discipline	Violation(s) Charged
GUERRERO, CESAR E. Vallejo, CA (CPA 53774) Revocation of CPA Certificate, via stipulated settlement. Effective April 22, 2005	<p>For purposes of settlement, Mr. Guerrero admits that he was grossly negligent in his audit of the financial statements of the Torres-Martinez Tribal Temporary Assistance to Needy Families program for the year ended September 30, 2001.</p> <p>Mr. Guerrero admits that he failed to properly supervise an audit employee and failed to review the working papers for the audits of National Hispanic University and for Vallecitos CET, Inc., each for the year ending June 30, 2001.</p> <p>Mr. Guerrero also admits that he was grossly negligent in his review of KRW Enterprises, dba KW Construction, for the year ended December 31, 2000. In addition, Mr. Guerrero admits that he failed to comply with professional standards for the compilation of KRW Enterprises dba KW Construction for the year ended December 31, 1999.</p>	Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5100, and 5100 (c) and (g). California Code of Regulations, Title 16, Division 1, §§ 52, 58, 69, and 87.
JONES, TIMOTHY FOSTER San Francisco, CA (CPA 52045) Revocation of CPA Certificate, via default decision. Effective February 24, 2006	<p>As executor of an estate, Mr. Jones failed to distribute shares of a bond fund to the designated beneficiary in a timely manner. Mr. Jones also failed to pay to the beneficiary a court-ordered surcharge for fees and costs related to the beneficiary's efforts to obtain the bonds.</p> <p>At times Mr. Jones practiced under the name "Jones and Company" without having the namestyle approved by the Board.</p> <p>Mr. Jones also failed to respond to the Board's written inquiries regarding the estate matter, failed to take a continuing education class ordered by the Board's Report Quality Monitoring Committee, and/or failed to produce to the Board evidence that he had done so.</p>	Business and Professions Code, Division 3, Chapter 1, §§ 5060, 5100, and 5100 (g) and (i). California Code of Regulations, Title 16, Division 1, §§ 52 and 87.6.

(Please see Enforcement Actions, continued to page 13)

Enforcement Actions 4/22/05 through 2/24/06

Revocation of CPA Certificate

Name/Board Actions	Cause for Discipline	Violation(s) Charged
KIMBALL, RANDY B. Rancho Cucamonga, CA (CPA 27475) Revocation of CPA Certificate, via stipulated settlement. Effective February 24, 2006	<p>For previous violations of the Accountancy Act and Board regulations, Mr. Kimball's permit to practice public accountancy was revoked; however, the revocation was stayed, and a term of three years of probation was imposed. The discipline imposed included a three-month period of suspension effective on April 1, 2004.</p> <p>Accusation and Amended Petition to Revoke Probation, No. D1-2003-34, contain the following allegations of Mr. Kimball's additional unprofessional conduct.</p> <p>From on or about January 1, 2004, through on or about March 31, 2004, Mr. Kimball engaged in the practice of public accountancy and continued to use the CPA designation during the time in which his license was expired. During this time, Mr. Kimball provided professional income tax preparation services to clients.</p> <p>From on or about April 1, 2004, through June 30, 2004, Mr. Kimball continued to use the CPA designation in correspondence with third parties for the purpose of preparing tax returns and in billing his clients while his permit was under suspension.</p> <p>Mr. Kimball failed to comply with the terms of his probation.</p>	Business and Professions Code, Division 3, Chapter 1, §§ 5050 and 5100 (g).
KRELL, STEVEN Studio City, CA (CPA 34692) Revocation of CPA Certificate, via stipulated settlement. Effective June 24, 2005	<p>Mr. Krell admitted the truth of each charge and allegation in Accusation No. AC-2005-6.</p> <p>Mr. Krell, as a custodian of a client's trust account, wrote checks to himself totaling approximately \$998,900. A majority of the funds were taken by Mr. Krell for his own personal use.</p> <p>In a separate incident, Mr. Krell had a different client write checks to Mr. Krell totaling \$538,000 to be invested with Mr. Krell's firm. Mr. Krell only invested \$138,000 of the \$538,000 and embezzled \$400,000 for his own personal use.</p>	Business and Professions Code, Division 3, Chapter 1, § 5100 (c), (i), and (k).

(Please see Enforcement Actions, continued to page 14)

Enforcement Actions 4/22/05 through 2/24/06

Revocation of CPA Certificate

Name/Board Actions	Cause for Discipline	Violation(s) Charged
<p>MORANO, ENRICO ANTHONY Marina Del Rey, CA (CPA 31461)</p> <p>Revocation of CPA Certificate, via default decision.</p> <p>Effective August 26, 2005</p>	<p>Mr. Morano engaged in the practice of public accountancy during the period his license was in an expired status. Mr. Morano's license expired April 1, 2001, and has not been renewed. Mr. Morano practiced under the unregistered name of "Enrico A. Morano, APC" (A Professional Corporation). Mr. Morano also failed to comply with citation number CT-2005-1, issued in a prior action, on September 15, 2004.</p>	<p>Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5060, and 5100 (c) and (g). California Code of Regulations, Title 16, Division 1, § 95.4.</p>
<p>MORINAKA, GLEN Monterey Park, CA (CPA 48024)</p> <p>Mr. Morinaka's license is revoked, via Decision, following order granting reconsideration.</p> <p>Effective January 13, 2006</p>	<p>Mr. Morinaka's right to practice before the Securities and Exchange Commission (SEC) was revoked.</p> <p>As a matter of law, Mr. Morinaka has been denied the privilege of practicing as an accountant before the SEC and was the subject of a Cease and Desist Order as to any violations of Section 17(a) of the Securities Act. This action by the SEC is not disputed and is by itself cause for discipline.</p> <p>The Board found the existence of three aggravating factors that warranted the revocation of Mr. Morinaka's license:</p> <ul style="list-style-type: none"> • The contradictory statements he made at the SEC and administrative hearings. • His lack of credibility. • The potential for tremendous consumer harm arising out of Mr. Morinaka's employment and accounting work at Gas & Oil Technologies, Inc. A Russian patent with an unknown present worth was valued at more than 21 million dollars and reported as "other income" for Gas & Oil. That figure, instead of the \$5,000 in real capital Gas & Oil owned, was to serve as the basis for a \$60 million stock offering. 	<p>Business and Professions Code, Division 3, Chapter 1, § 5100 (h) and (l).</p>

(Please see Enforcement Actions, continued to page 15)

Enforcement Actions 4/22/05 through 2/24/06

Revocation of CPA Certificate

Name/Board Actions	Cause for Discipline	Violation(s) Charged
NEAL, THOMAS ROGER Union City, CA (CPA 74508) Revocation of CPA Certificate, via default decision. Effective February 24, 2006	<p>Mr. Neal's license is subject to discipline for unlicensed practice in that his license was expired and in a delinquent status at the time he performed two audit engagements, and when he issued his auditor's reports and caused them to be filed with the Department of Social Services.</p> <p>For the audits of both organizations, Mr. Neal was grossly negligent and did not comply with professional standards in the performance and reporting on the audit engagements. Mr. Neal failed to produce audit documentation in support of his audit opinions, and there is no evidence that the audit procedures were in fact performed.</p> <p>Mr. Neal failed to respond adequately and in a timely manner to the Board's requests and subpoenas issued during the investigation of this matter. Mr. Neal failed to comply with continuing education requirements in that he engaged in the practice of public accountancy, but he did not provide the requested documentation required to support the continuing education courses he claimed to have completed in support of his license renewal.</p>	Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5051, 5055, 5062, and 5100 (c), (g) and (j). California Code of Regulations, Title 16, Division 1, §§ 52, 58, 87, 89, and 94.
RICHARD, LYNN R. Agoura Hills, CA (CPA 68929) Revocation of CPA Certificate, via default decision. Effective June 24, 2005	<p>The revocation of Ms. Richard's license was based on her obtaining money under false pretences, knowingly preparing and disseminating a materially misleading audit report, and willfully violating audit document requirements.</p>	Business and Professions Code, Division 3, Chapter 1, § 5100 (c), (g), (j), and (k).

(Please see Enforcement Actions, continued to page 16)

Enforcement Actions 4/22/05 through 2/24/06

Revocation of CPA Certificate

Name/Board Actions	Cause for Discipline	Violation(s) Charged
ROSS, RICHARD R. Phoenix, AZ (CPA 61876) Revocation of CPA Certificate, via default decision. Effective April 22, 2005	<p>The U.S. Securities and Exchange Commission (SEC) issued an order suspending Mr. Ross from appearing or practicing before the SEC.</p> <p>The SEC complaint alleges that from April 1997 to April 2000, Mr. Ross was the chief financial officer of Styling Technology Corporation (Styling). Mr. Ross engaged in a number of accounting practices that were not in accordance with generally accepted accounting principles (GAAP) that materially inflated Styling's reported earnings.</p> <p>During 1997 and 1998 Mr. Ross directed or approved the recording of revenue from transactions in which Styling did not ship any product to customers but merely shipped the product between warehouses it controlled. In addition, during 1999, Mr. Ross continued to direct or approve the recognition of revenue from sales that did not meet GAAP criteria, and Mr. Ross and others falsely attributed the write-off of \$4.1 million of uncollectable accounts receivable to a strategic business realignment.</p> <p>Mr. Ross did not report the SEC suspension to the California Board of Accountancy as required.</p>	Business and Professions Code, Division 3, Chapter 1, §§ 5063 and 5100 (h).
RUB, LAWRENCE PRESTON Glenwood, MD (CPA 38249) Revocation of CPA Certificate, via default decision. Effective August 26, 2005	<p>On June 23, 2004, a Petition to Revoke Probation was filed against Mr. Rub, as he has not complied with the terms of probation.</p> <p>Mr. Rub did not submit written quarterly reports within 10 days of completion of the quarter. Mr. Rub failed to make scheduled payments to the Board as ordered for its investigative and prosecution costs. The outstanding balance is \$9,500.</p>	Terms of probation.

(Please see Enforcement Actions, continued to page 17)

Enforcement Actions 4/22/05 through 2/24/06

Revocation of CPA Certificate

Name/Board Actions	Cause for Discipline	Violation(s) Charged
<p>SACK, SILVER DOLLAR Bakersfield, CA (CPA 27047)</p> <p>Revocation of CPA Certificate, via stipulated settlement.</p> <p>Mr. Sack is required to reimburse the Board for its investigation and prosecution costs associated with this proceeding prior to the Board's accepting for consideration a petition for reinstatement or application for licensure.</p> <p>Effective August 26, 2005</p> <p><i>Also see:</i> MICKEY CASANOVA & SACK (page 25)</p>	<p>For purposes of settlement, Mr. Sack acknowledges and admits he provided accounting services for a client and the client's business for 28 years. Mr. Sack further admits his services were terminated in early 2003 after the client determined that for several years Mr. Sack had been making check disbursements directly to himself or for his personal benefit and making false entries into the accounting records of his client.</p> <p>After further inquiry by the client, settlement negotiations were initiated between the client and Mr. Sack. Eventually a settlement agreement was executed that required Mr. Sack to pay the client \$200,000 for the conversion and mishandling of the client's funds.</p> <p>The actions by Mr. Sack were charged as violations for embezzlement, misappropriation of funds, obtaining money by fraud or false pretenses, fiscal dishonesty, and breach of fiduciary duty of any kind.</p> <p>All charges for discipline against Mr. Sack were all extended to Mickey Casanova & Sack.</p>	<p>Business and Professions Code, Division 3, Chapter 1, §§ 5037 (b), 5100, 5100 (c), (g), (i), (j), and (k), and 5101. California Code of Regulations, Title 16, Division 1, §§ 52, 63, 67, and 68.</p>
<p>STRAWN, MARGOT JEAN El Toro, CA (CPA 24491)</p> <p>Revocation of CPA Certificate, via default decision.</p> <p>Effective April 22, 2005</p>	<p>Ms. Strawn engaged in the practice of public accountancy during the period her license was in an expired status. Ms. Strawn's license expired March 1, 2001, and has not been renewed. Ms. Strawn also failed to respond to multiple Board inquiries and a subpoena. In addition, Ms. Strawn failed to notify the Board of her change of address.</p>	<p>Business and Professions Code, Division 3, Chapter 1, §§ 5050 and 5100 (g). California Code of Regulations, Title 16, Division 1, §§ 52 and 3.</p>

(Please see Enforcement Actions, continued to page 18)

Enforcement Actions 4/22/05 through 2/24/06

Revocation of CPA Certificate

Name/Board Actions	Cause for Discipline	Violation(s) Charged
TANG, MAMIE San Francisco, CA (CPA 43479) Revocation of CPA Certificate, via stipulated settlement. Effective October 21, 2005	Ms. Tang was convicted in the United States District Court, Northern District of California, pursuant to her guilty plea to charges of mail fraud.	Business and Professions Code, Division 3, Chapter 1, §§ 5063, and 5100 (a), (g), (i), and (j).
TRAUGER, TOM CHAMBERLIN Berkeley, CA (CPA 65040) Revocation of CPA Certificate, via stipulated settlement. Effective February 24, 2006	<p>For purposes of settlement, Mr. Trauger admits that he was convicted, pursuant to his guilty plea, of one felony violation under the Sarbanes-Oxley Act for falsification of records in a federal investigation.</p> <p>Mr. Trauger's conviction stems from testimony he gave before the Securities and Exchange Commission (SEC) as a partner at the accounting firm of Ernst & Young LLP.</p> <p>The SEC also suspended Mr. Trauger from practice before the SEC based on his criminal conviction. Mr. Trauger failed to report the reportable events of his criminal conviction and his suspension by the SEC to the Board.</p>	Business and Professions Code, Division 3, Chapter 1, §§ 5063, and 5100 (a), (g), (h), and (l).

(Please see Disciplinary Actions, continued to page 19)

Other Enforcement Actions 4/1/05 through 2/24/06

Name/Board Actions	Cause for Discipline	Violation(s) Charged
<p>BATEMAN, JACQUELINE LAURA Tracy, CA (CPA 80079)</p> <p>Revocation stayed, with three years' probation, via stipulated settlement.</p> <p>Ms. Bateman is required to reimburse the Board \$1,000 for its investigation and prosecution costs.</p> <p>Other standard terms and conditions.</p> <p>Effective December 23, 2005</p>	<p>Ms. Bateman is subject to discipline in that on August 10, 2004, in the Stanislaus County Superior Court, Modesto, she was convicted upon her plea of no contest to charges of petty theft.</p>	<p>Business and Professions Code, Division 3, Chapter 1, § 5100 (a).</p>
<p>BOETTGER, WILLIAM CHARLES El Cajon, CA (CPA 13434)</p> <p>Revocation stayed, with five years' probation, via stipulated settlement.</p> <p>Mr. Boettger's license is suspended for 45 days.</p> <p>Mr. Boettger shall complete 40 hours of continuing professional education courses (CPE) in accounting and auditing as specified by the Board or its designee. The CPE shall be in addition to the CPE requirement for relicensing.</p> <p>During the period of probation, the work papers and financial statements for any audits performed by Mr. Boettger shall be reviewed by a California CPA, who is approved by the Board or its designee, at Mr. Boettger's expense before the release of the audit report.</p> <p>Mr. Boettger is required to reimburse the Board \$2,321 for its investigation and prosecution costs.</p> <p>Other standard terms and conditions.</p> <p>Effective April 22, 2005</p>	<p>The U.S. Securities and Exchange Commission (SEC) in an administration proceeding alleged that Mr. Boettger engaged in improper professional conduct in connection with the audits of Madera International, Inc. for the years ended March 31, 1996-1998, and audits of EMB Corporation for the five months ended February 29, 1996, and the years ended September 30, 1996-1997.</p> <p>As a result of the above, Mr. Boettger was permanently denied the privilege of appearing or practicing as an accountant before the SEC.</p> <p>Mr. Boettger did report to the California Board of Accountancy that he had been permanently denied the privilege of practicing as an accountant before the SEC; however, he was late in filing his reporting.</p>	<p>Business and Professions Code, Division 3, Chapter 1, §§ 5063, and 5100 (g), (h) and (l).</p>

(Please see Enforcement Actions, continued to page 20)

Other Enforcement Actions 4/1/05 through 2/24/06

Name/Board Actions	Cause for Discipline	Violation(s) Charged
<p>CARROLL, ROLAND WILLIAM, JR. San Diego, CA (CPA 14338)</p> <p>Surrendered certificate, via stipulated settlement.</p> <p>Effective April 1, 2005</p> <p><i>Also see:</i> <i>KPMG LLP (page 24)</i> <i>HORI, DAVID A. (page 22)</i> <i>JANESKI, KENNETH B. (page 23)</i> <i>PALBAUM, BRYAN E. (page 28)</i> <i>WONG, JOHN MING (page 32)</i></p>	<p>Accusation No. AC-2005-20 includes charges that Mr. Carroll failed to comply with GAAS and GAAP in discharging his responsibilities as KPMG's co-engagement partner on the audits and reviews of Gemstar during the period June 30, 2000, through March 31, 2002.</p> <p>Without admitting the specific charges, for the purpose of settlement, Mr. Carroll agrees that the complainant could establish a factual basis for the charges and that those charges, if proven, would constitute cause for discipline. Mr. Carroll does not admit the charges. However, he agrees that should he reapply for licensure, the charges will be deemed admitted.</p>	<p>Business and Professions Code, Division 3, Chapter 1, §§ 5062 and 5100 (g). California Code of Regulations, Title 16, Division 1, § 58.</p>
<p>FIEDELMAN, H. RICHARD San Rafael, CA (CPA 15120)</p> <p>Surrendered certificate, via stipulated settlement.</p> <p>Mr. Fiedelman is required to reimburse the Board \$5,143 for its investigation and prosecution costs.</p> <p>Effective April 22, 2005</p>	<p>Amended Accusation No. AC-2004-32 includes a charge that the SEC, in an administration proceeding, alleged that Mr. Fiedelman engaged in improper professional conduct in connection with Deloitte and Touche's audit of The North Face, Inc. for the year ended December 31, 1997, and Deloitte's review of The North Face, Inc.'s 10-Q filing for the quarter ended March 31, 1998.</p> <p>As a result of the above, Mr. Fiedelman was suspended from appearing or practicing as an accountant before the SEC.</p> <p>Amended Accusation No. AC-2004-32 includes an additional charge that Mr. Fiedelman did not report to the California Board of Accountancy that the SEC informed Mr. Fiedelman of his opportunity to make a "Wells submission."</p> <p>Solely for purposes of settlement, Mr. Fiedelman understands that at a hearing, a factual basis for the charges in the Accusation could be established and that those charges, if proven, would constitute cause for discipline of his CPA license. Mr. Fiedelman does not admit the charges. However, he understands that in the unlikely event that he should reapply for licensure, the charges are deemed admitted.</p>	<p>Business and Professions Code, Division 3, Chapter 1, §§ 5063, and 5100 (g), (h) and (l).</p> <p><i>(Please see Enforcement Actions, continued to page 21)</i></p>

Other Enforcement Actions 4/1/05 through 2/24/06

Name/Board Actions	Cause for Discipline	Violation(s) Charged
<p>GOLDSTEIN, MARK STEVEN Manhattan Beach, CA (CPA 33368)</p> <p>Revocation stayed, with three years' probation, via stipulated decision.</p> <p>Mr. Goldstein's license is suspended for 90 days.</p> <p>Mr. Goldstein shall register his accountancy corporation within 30 days of the effective date of the Board's decision.</p> <p>Mr. Goldstein shall take and pass with a score of 90 percent or better a Board-approved ethics course within 180 days from the effective date of the Board's decision.</p> <p>Mr. Goldstein is required to reimburse the Board \$2,617 for its investigation and prosecution costs.</p> <p>Other standard terms and conditions.</p> <p>Effective April 22, 2005</p>	<p>On December 18, 2002, Mr. Goldstein was convicted on a plea of guilty in the United States District Court, Central District of California, for violating section 1343 of the United States Code (wire fraud).</p> <p>Mr. Goldstein, on a date unknown and continuing to in or about January 21, 1998, devised, participated in and executed a scheme to defraud lenders and HUD and to obtain money and property by means of materially false and fraudulent pretenses, representations and promises.</p> <p>Mr. Goldstein signed HUD documents stating that he did not provide the down payment to buyers, when, in fact, he did provide it.</p> <p>In addition, Mr. Goldstein failed to register his public accountancy corporation with the Board.</p>	<p>Business and Professions Code, Division 3, Chapter 1, §§ 490, 5060, and 5100 (a) and (j).</p>
<p>HIRSCH, PHILIP G. Newport Beach, CA (CPA 38582)</p> <p>Revocation stayed, with three years' probation, via stipulated settlement.</p> <p>Mr. Hirsch's license is suspended for three months.</p> <p>Mr Hirsch is required to reimburse the Board \$5,000 for its investigation and prosecution costs.</p> <p>Other standard terms of probation.</p> <p>Effective February 24, 2006</p>	<p>Mr. Hirsch admits the charges that he was denied the right to practice or appear before the Securities and Exchange Commission (SEC). In its May 2003 order, the SEC found that Mr. Hirsch failed to comply with generally accepted auditing standards (GAAS) in the conduct of an audit for SmarTalk TeleServices, Inc. for the year ended December 31, 1997.</p> <p>Mr. Hirsch also admits that he failed to report his denial of practice before the SEC to the Board.</p>	<p>Business and Professions Code, Division 3, Chapter 1, §§ 5063 and 5100 (h) and (l).</p>

(Please see Enforcement Actions, continued to page 22)

Other Enforcement Actions 4/1/05 through 2/24/06

Name/Board Actions	Cause for Discipline	Violation(s) Charged
<p>HORI, DAVID A. Phoenix, AZ (CPA 68236)</p> <p>Revocation stayed, with three years' probation, via stipulated settlement.</p> <p>Mr. Hori's license is suspended for 45 days.</p> <p>Mr. Hori is required to maintain an active license status, including during his period of suspension.</p> <p>Other standard terms and conditions.</p> <p>Effective April 1, 2005</p> <p><i>Also see:</i> <i>KPMG LLP (page 24)</i> <i>CARROLL, ROLAND WILLIAM, JR. (page 20)</i> <i>JANESKI, KENNETH B. (page 23)</i> <i>PALBAUM, BRYAN E. (page 28)</i> <i>WONG, JOHN MING (page 32)</i></p>	<p>As charged in Board Case No. AC-2005-17, Mr. Hori was sanctioned by the SEC, an action subjecting Mr. Hori's CPA license to discipline. The SEC entered the decision and order on October 20, 2004.</p> <p>Without admitting or denying the findings in the SEC Order, Mr. Hori consented to entry of an SEC order that denied him the privilege of appearing or practicing before the SEC as an accountant for 18 months, effective October 20, 2004, after which he may request that the SEC consider his reinstatement.</p> <p>KPMG LLP was the auditor for Gemstar-TV Guide International, Inc. from 1993 until October 30, 2002, when Gemstar dismissed KPMG as its independent accountants. Mr. Hori was the KPMG senior manager for the Gemstar engagement from 1999 through the March 31, 2002, review.</p> <p>The SEC Order included findings that Mr. Hori engaged in improper professional conduct during the KPMG engagement for audits and reviews of Gemstar financial statements. Mr. Hori's conduct resulted in violations of professional standards in that he failed to require Gemstar to comply with GAAP, failed to comply with GAAS during the audits and reviews of Gemstar's financial statements, and unreasonably relied on representations by Gemstar's management and legal counsel or decided that unsupported revenues were immaterial.</p> <p>The Board's discipline is based upon Mr. Hori's consent to the SEC's Order imposing remedial sanctions.</p>	<p>Business and Professions Code, Division 3, Chapter 1, § 5100 (h) and (l). California Code of Regulations, Title 16, Division 1, § 58, in conjunction with Business and Professions Code § 5100 (g).</p>

(Please see Enforcement Actions, continued to page 23)

Other Enforcement Actions 4/1/05 through 2/24/06

Name/Board Actions	Cause for Discipline	Violation(s) Charged
JANESKI, KENNETH B. Los Angeles, CA (CPA 20116) Revocation stayed, with three years' probation, via stipulated settlement. Mr. Janeski's license is suspended for 60 days. Mr. Janeski is required to maintain an active license status, including during his period of suspension. Other standard terms and conditions. Effective April 1, 2005 <i>Also see:</i> <i>KPMG LLP (page 24)</i> <i>CARROLL, ROLAND WILLIAM, JR. (page 20)</i> <i>HORI, DAVID A. (page 22)</i> <i>PALBAUM, BRYAN E. (page 28)</i> <i>WONG, JOHN MING (page 32)</i>	<p>As charged in Board Case No. AC-2005-16, Mr. Janeski was sanctioned by the SEC, an action subjecting Mr. Janeski's CPA license to discipline. The SEC entered the decision and order on October 20, 2004.</p> <p>Without admitting or denying the findings in the SEC order, Mr. Janeski consented to entry of an SEC order that denied him the privilege of appearing or practicing before the SEC as an accountant for one year effective October 20, 2004, after which he may request that the SEC consider his reinstatement.</p> <p>KPMG LLP was the auditor for Gemstar-TV Guide International, Inc. from 1993 until October 30, 2002, when Gemstar dismissed KPMG as its independent accountants. Mr. Janeski was the KPMG SEC reviewing partner for the Gemstar engagement from 1999 through the March 31, 2002, review.</p> <p>The SEC order included findings that Mr. Janeski engaged in improper professional conduct during the KPMG engagement for audits and reviews of Gemstar financial statements. Mr. Janeski's conduct resulted in violations of professional standards in that he failed to require Gemstar to comply with GAAP, failed to comply with GAAS during the audits and reviews of Gemstar's financial statements, and unreasonably relied on representations by Gemstar's management and legal counsel or decided that unsupported revenues were immaterial.</p> <p>The Board's discipline is based upon Mr. Janeski's consent to the SEC's Order imposing remedial sanctions.</p>	<p>Business and Professions Code, Division 3, Chapter 1, §§ 5062, and 5100 (g), (h), and (i). California Code of Regulations, Title 16, Division 1, § 58.</p>

(Please see Enforcement Actions, continued to page 24)

Other Enforcement Actions 4/1/05 through 2/24/06

Name/Board Actions	Cause for Discipline	Violation(s) Charged
<p>KPMG LLP Los Angeles, CA (PAR 157)</p> <p>Suspension for 30 days stayed, with three years' probation, via stipulated settlement.</p> <p>KPMG shall comply fully with the SEC order adopting the decision In the Matter KPMG et al, SEC File No. 3-11714, and shall communicate fully with the Board or its designees concerning its compliance as part of its obligation to report to the Board during the probationary period.</p> <p>KPMG shall be subject to a practice investigation of the firm's professional practice, conducted by representatives of the Board, at KPMG's expense.</p> <p>KPMG is required to reimburse the Board for its investigation and prosecution costs in this and Gemstar-related matters.</p> <p>KPMG shall disseminate the Stipulated Settlement and Disciplinary Order to all KPMG professional personnel officed in California.</p> <p>Other standard terms and conditions.</p> <p>Effective April 1, 2005</p> <p><i>Also see:</i> <i>CARROLL, ROLAND WILLIAM, JR. (page 20)</i> <i>HORI, DAVID A. (page 22)</i> <i>JANESKI, KENNETH B. (page 23)</i> <i>PALBAUM, BRYAN E. (page 28)</i> <i>WONG, JOHN MING (page 32)</i></p>	<p>As charged in Board Case No. AC-2005-13, KPMG was sanctioned by the SEC, an action subjecting KPMG's PAR license to discipline. The SEC entered the decision and order on October 20, 2004.</p> <p>KPMG LLP was the auditor for Gemstar-TV Guide International, Inc. from 1993 until October 30, 2002, when Gemstar dismissed KPMG as its independent accountants.</p> <p>Without admitting or denying the findings in the SEC order, KPMG consented to entry of an SEC order that imposed the sanction of censure upon KPMG. KPMG also undertook and agreed to pay \$10 million to harmed Gemstar shareholders. KPMG further agreed to conduct specified training for its partners and managers, and for other audit personnel on appropriate topics, to adopt certain policies regarding engagement consultation and documentation of communication and consultation, and to the review of certain engagement issues by KPMG's Department of Professional Practice.</p> <p>The Board's discipline is based upon KPMG's consent to the SEC's Order imposing remedial sanctions.</p>	<p>Business and Professions Code, Division 3, Chapter 1, § 5100 (g) and (l). California Code of Regulations, Title 16, Division 1, § 58.</p>

(Please see Enforcement Actions, continued to page 25)

Other Enforcement Actions 4/1/05 through 2/24/06

Name/Board Actions	Cause for Discipline	Violation(s) Charged
<p>MICKEY CASANOVA & SACK Bakersfield, CA (PAR 4215)</p> <p>Surrender of PAR Certificate, via stipulated surrender.</p> <p>Effective August 26, 2005</p> <p><i>Also see:</i> <i>SILVER DOLLAR SACK (page 17)</i></p>	<p>For purposes of settlement, Mr. Silver Dollar Sack acknowledges and admits he provided accounting services for a client and the client's business for 28 years. Mr. Sack further admits his services were terminated in early 2003 after the client determined that for several years Mr. Sack had been making check disbursements directly to himself or for his personal benefit and making false entries into the accounting records of his client.</p> <p>After further inquiry by the client, settlement negotiations were initiated between the client and Mr. Sack. Eventually a settlement agreement was executed that required Mr. Sack to pay the client \$200,000 for the conversion and mishandling of the client's funds.</p> <p>The actions by Mr. Sack were charged as violations for embezzlement, misappropriation of funds, obtaining money by fraud or false pretenses, fiscal dishonesty, and breach of fiduciary duty of any kind.</p> <p>All charges for discipline against Mr. Sack were all extended to Mickey Casanova & Sack.</p>	<p>Business and Professions Code, Division 3, Chapter 1, §§ 5037 (b), 5100, 5100 (c), (g), (i), (j), and (k), and 5101. California Code of Regulations, Title 16, Division 1, §§ 52, 63, 67, and 68.</p>
<p>MOORE, CHARLENE NICOLETTA South Lake Tahoe, CA (CPA 48621)</p> <p>Revocation stayed, with three years' probation, via stipulated settlement.</p> <p>Ms. Moore is prohibited from performing attest engagements.</p> <p>Ms. Moore is required to reimburse the Board \$5,489.65 for its investigation and prosecution costs.</p> <p>Other standard terms of probation.</p> <p>Effective February 24, 2006</p>	<p>Ms. Moore admits she performed an audit of a homeowners association for the years ending August 31, 2001, and August 31, 2002, that was grossly negligent. The audit report did not conform to professional standards, the financial statements did not include all required disclosures, and the working papers did not have all required documentation.</p>	<p>Business and Professions Code, Division 3, Chapter 1, §§ 5062, and 5100 (c) and (g). California Code of Regulations, Title 16, Division 1, § 58.</p>

(Please see Enforcement Actions, continued to page 26)

Other Enforcement Actions 4/1/05 through 2/24/06

Name/Board Actions	Cause for Discipline	Violation(s) Charged
<p>MUSCIO, RICHARD J. Solana Beach, CA (CPA 40436)</p> <p>Revocation stayed, with five years' probation, via stipulated settlement.</p> <p>Mr. Muscio's license is suspended for two years.</p> <p>Mr. Muscio is required to reimburse the Board \$3,300 for its investigation and prosecution costs.</p> <p>Other standard terms and conditions.</p> <p>Effective April 22, 2005</p>	<p>Accusation No. AC-2004-30 contains the following allegations: Mr. Muscio pleaded guilty to conspiracy to defraud the United States, a felony, and was sentenced to three years' probation, ordered to pay an assessment of \$100 and ordered to pay a fine of \$10,000.</p> <p>Mr. Muscio caused to be filed four false Collection Information Statements in connection with an Offer-In-Compromise for a client. The Collection Information Statements were false in that they did not reflect the client's true and correct income and assets.</p>	<p>Business and Professions Code, Division 3, Chapter 1, §§ 490 and 5100 (a), (c) and (j).</p>
<p>MYERS, GARY L. Tustin, CA (CPA 15151)</p> <p>Surrendered certificate, via stipulated order.</p> <p>Mr. Myers is required to reimburse the Board \$5,121 for its investigation and prosecution costs.</p> <p>Mr. Myers is required to cease using the name of "Myers Accountancy Corporation."</p> <p>Effective June 24, 2005</p>	<p>Accusation No. AC-2005-5 contains the following allegations:</p> <p>Mr. Myers failed to respond to inquiries made by the Board's investigator and failed to respond to a <i>Subpoena Duces Tecum</i> issued by the Board. Mr. Myers practiced public accountancy with an expired license. Mr. Myers further practiced under the unregistered name of Myers Accountancy Corporation.</p> <p>Solely for the purpose of resolving the charges and allegations in the Accusation, Case No. AC-2005-5, without further proceedings, Mr. Myers understands that at a hearing the complainant could establish a factual basis for the charges in the Accusation, and that those charges if proven would constitute cause for discipline of his CPA license.</p>	<p>Business and Professions Code, Division 3, Chapter 1, §§ 5050, 5060, and 5100 (g). California Code of Regulations, Title 16, Division 1, § 52.</p>

(Please see Enforcement Actions, continued to page 27)

Other Enforcement Actions 4/1/05 through 2/24/06

Name/Board Actions	Cause for Discipline	Violation(s) Charged
<p>NAHOM, DAN Scottsdale, AZ (CPA 76419)</p> <p>Revocation stayed, with three years' probation, via stipulated settlement.</p> <p>Mr. Nahom's license is suspended for one year.</p> <p>Mr. Nahom is required to reimburse the Board \$2,486 for its investigation and prosecution costs.</p> <p>Effective December 23, 2005</p>	<p>For purposes of settlement, Mr. Nahom admits the Arizona State Board of Accountancy issued a Decision and Order in which Mr. Nahom's Arizona State Public Accounting Certificate was suspended for 18 months and thereafter placed on probation for five years with additional disciplinary terms and conditions.</p> <p>The Arizona State Board of Accountancy's Decision and Order included factual findings that were disputed by Mr. Nahom. Included within these findings were assertions that Mr. Nahom's conduct in auditing Styling Technology Corporation was not in accordance with GAAS.</p>	<p>Business and Professions Code, Division 3, Chapter 1, § 5100 (h).</p>
<p>O'BRIEN, JOSEPH MICHAEL Danville, CA (CPA 52536)</p> <p>Revocation stayed, with three years' probation, via decision after non-adoption.</p> <p>Probation terms include:</p> <p>Mr. O'Brien's license is suspended for one year.</p> <p>During the period of probation, Mr. O'Brien shall engage in no activities that require receiving or disbursing funds for or on behalf of any other person, company, partnership, association, corporation, or other business entity.</p> <p>Mr. O'Brien is required to reimburse the Board \$1,748 for its investigation and prosecution costs.</p> <p>Other standard terms and conditions.</p> <p>Effective January 1, 2006</p>	<p>Mr. O'Brien was convicted pursuant to his plea of no contest of a misdemeanor violation on charges of grand theft.</p> <p>The circumstances underlying the conviction are that Mr. O'Brien, between December 26, 2002, and April 2, 2003, while acting as a financial executive for Professional Home Care, a healthcare partnership in Fremont, California, embezzled \$4,230. Mr. O'Brien was sentenced to three years' probation, one day in jail, a fine of \$127, and ordered to make restitution of \$20,293.</p> <p>Mr. O'Brien occupied a position of financial responsibility and trust at the healthcare partnership, and he used his position to embezzle funds.</p>	<p>Business and Professions Code, Division 3, Chapter 1, § 5100 (a) and (k).</p>

(Please see Enforcement Actions, continued to page 28)

Other Enforcement Actions 4/1/05 through 2/24/06

Name/Board Actions	Cause for Discipline	Violation(s) Charged
<p>PALBAUM, BRYAN E. Monrovia, CA (CPA 51655)</p> <p>Revocation stayed, with three years' probation, via stipulated settlement.</p> <p>Mr. Palbaum's license is suspended for 180 days.</p> <p>Mr. Palbaum is required to maintain an active license status, including during his period of suspension.</p> <p>Other standard terms and conditions.</p>	<p>As charged in Board Case No. AC-2005-14, Mr. Palbaum was sanctioned by the SEC, an action subjecting Mr. Palbaum's CPA license to discipline. The SEC entered the decision and order on October 20, 2004.</p> <p>Without admitting or denying the findings in the SEC order, Mr. Palbaum consented to entry of an SEC order that denied him the privilege of appearing or practicing before the SEC as an accountant for three years, effective October 20, 2004, after which he may request that the SEC consider his reinstatement.</p>	<p>Business and Professions Code, Division 3, Chapter 1, §§ 5062, and 5100 (g), (h), and (l). California Code of Regulations, Title 16, Division 1, § 58.</p>
<p>Effective April 1, 2005</p> <p><i>Also see:</i></p> <p><i>KPMG LLP (page 24)</i></p> <p><i>CARROLL, ROLAND WILLIAM, JR. (page 20)</i></p> <p><i>HORI, DAVID A. (page 22)</i></p> <p><i>JANESKI, KENNETH B. (page 23)</i></p> <p><i>WONG, JOHN MING (page 32)</i></p>	<p>KPMG LLP was the auditor for Gemstar-TV Guide International, Inc. from 1993 until October 30, 2002, when Gemstar dismissed KPMG as its independent accountants. Mr. Palbaum was one of two KPMG co-engagement partners for the Gemstar engagement from the June 30, 2000, review through the March 31, 2002, review.</p> <p>The SEC order included findings that Mr. Palbaum engaged in improper professional conduct during the KPMG engagement for audits and reviews of Gemstar financial statements. Mr. Palbaum's conduct resulted in violations of professional standards in that he failed to require Gemstar to comply with GAAP, failed to comply with GAAS during the audits and reviews of Gemstar's financial statements, and unreasonably relied on representations by Gemstar's management and legal counsel or decided that unsupported revenues were immaterial.</p> <p>The Board's discipline is based upon Mr. Palbaum's consent to the SEC's Order imposing remedial sanctions.</p>	

(Please see Enforcement Actions, continued to page 29)

Other Enforcement Actions 4/1/05 through 2/24/06

Name/Board Actions	Cause for Discipline	Violation(s) Charged
<p>SCHMIDT, BRADLEY JAMES Phoenix, AZ (CPA 69363)</p> <p>Revocation stayed, with three years' probation, via decision after Non-Adoption of Proposed Decision.</p> <p>Within 30 days of the effective date of the decision, Mr. Schmidt shall submit to the Board or its designee for its approval a plan of practice that shall be monitored by another CPA or PA who provides periodic reports to the Board or its designee.</p> <p>Mr. Schmidt shall complete professional education courses as specified by the Board or its designee at the time of Mr. Schmidt's first probation appearance.</p> <p>Other standard terms and conditions.</p> <p>Effective October 21, 2005</p>	<p>As an audit manager, Mr. Schmidt conducted audits of Styling Technology Corporation (Styling) for the years ended December 31, 1997, and December 31, 1998. In April 1999, Mr. Schmidt was hired by Styling as Vice President of Accounting and Finance, and he participated in the preparation of Styling's 10-Q for the second quarter of 1999.</p> <p>In its complaint against Mr. Schmidt, the U.S. Securities and Exchange Commission (SEC) alleged that Mr. Schmidt encountered numerous red flags during the 1997 and 1998 audits that should have caused him to become aware of significant financial problems at Styling. The complaint also alleged that Mr. Schmidt subjected his license to discipline for acts committed after he became an employee of Styling.</p> <p>As a result of a settlement with the SEC, Mr. Schmidt was suspended from appearing or practicing as an accountant before the U.S. Securities and Exchange Commission. In addition, Mr. Schmidt was ordered to pay a civil penalty of \$30,000.</p>	<p>Business and Professions Code, Division 3, Chapter 1, § 5100 (h) and (l).</p>

(Please see Enforcement Actions, continued to page 30)

Other Enforcement Actions 4/1/05 through 2/24/06

Name/Board Actions	Cause for Discipline	Violation(s) Charged
<p>SHELINE, CALVIN LOWELL Camp Verde, AZ (CPA 32305)</p> <p>Revocation stayed, with three years' probation, via stipulated settlement.</p> <p>Mr. Sheline's certificate is suspended for 60 days.</p> <p>Mr. Sheline is prohibited from acting as a conservator for any future conservatorship.</p> <p>Mr. Sheline is required to reimburse the Board \$7,500 for its investigation and prosecution costs.</p> <p>Other standard terms and conditions.</p> <p>Effective December 23, 2005</p>	<p>For purposes of settlement, Mr. Sheline agrees he is subject to disciplinary action for unprofessional conduct for breach of fiduciary duty and for the knowing preparation, publication, or dissemination of false, fraudulent, or materially misleading financial statements, reports, or information.</p> <p>The circumstances underlying the Board's disciplinary action are that Mr. Sheline was appointed co-conservator for the conservatorship of an elderly man suffering from dementia. Mr. Sheline affirmed he would perform the conservator duties according to law. Mr. Sheline subsequently signed a verification declaring he had read the First and Final Account and Report and certified as to the truth of the accounting based on his own knowledge and belief. In fact, Mr. Sheline had never examined the underlying supporting documentation personally to verify the final accounting and the other co-conservator had systematically looted more than \$200,000 from the conservatorship estate.</p>	<p>Business and Professions Code, Division 3, Chapter 1, § 5100 (i) and (j).</p>
<p>VILLANUEVA & GUERRERO CPA's Vallejo, CA (PAR 6297)</p> <p>Surrender of PAR Registration, via stipulated settlement.</p> <p>Effective April 22, 2005</p>	<p>Accusation No. AC-2003-29 includes charges that the partnership of Villanueva & Guerrero CPA's was grossly negligent and failed to comply with professional standards in its audit of the financial statements of the Torres-Martinez Tribal Temporary Assistance to Needy Families program for the year ended September 30, 2001. The accusation further charged the firm with gross negligence in its audits of National Hispanic University and Vallecitos CET, Inc., each for the financial year ended June 30, 2001. For the sole purposes of settlement, the partnership understands that at a hearing, a factual basis for the charges in the Accusation could be established and that those charges, if proven, would constitute cause for discipline of the partnership license.</p>	<p>Business and Professions Code, Division 3, Chapter 1, §§ 5062, 5100, and 5100 (c) and (g). California Code of Regulations, Title 16, Division 1, § 58.</p>

(Please see Enforcement Actions, continued to page 31)

Other Enforcement Actions 4/1/05 through 2/24/06

Name/Board Actions	Cause for Discipline	Violation(s) Charged
<p>WILKINSON, PAUL ROBERT El Cajon, CA (CPA 37698)</p> <p>Revocation stayed, with five years' probation, via stipulated settlement.</p> <p>Mr. Wilkinson's license is suspended for 45 days.</p> <p>Mr. Wilkinson shall complete 40 hours of continuing professional education courses (CPE) in accounting and auditing as specified by the Board or its designee prior to October 1, 2006. The CPE shall be in addition to the CPE requirement for relicensing.</p> <p>During the period of probation, the work papers and draft report for audit engagements undertaken by Mr. Wilkinson shall be subject to review by a partner in Mr. Wilkinson's firm. Upon completion of the review of the work papers and draft reports for audit engagements, Mr. Wilkinson shall submit a copy of the report with the reviewer's conclusions and findings to the Board.</p> <p>During the period of probation, all audit, review and compilation reports, and work papers shall be subject to peer review by a certified peer reviewer approved as such by the California Society of CPAs, at Mr. Wilkinson's expense. Upon completion of the peer review, Mr. Wilkinson shall submit a copy of the report with the reviewer's conclusions and findings to the Board.</p> <p>Mr. Wilkinson is required to reimburse the Board \$3,483 for its investigation and prosecution costs.</p> <p>Other standard terms and conditions.</p>	<p>For purposes of settlement, Mr. Wilkinson admits that he was permanently denied the privilege of appearing or practicing as an accountant before the SEC.</p> <p>Mr. Wilkinson further admits he did report to the California Board of Accountancy that he had been permanently denied the privilege of practicing as an accountant before the SEC; however, he was late in filing his reporting.</p> <p>The SEC administrative proceeding that resulted in his loss of the privilege of appearing or practicing before the SEC was based upon allegations that Mr. Wilkinson engaged in improper professional conduct in connection with the audits of Madera International, Inc. for the years ended March 31, 1994-1998, and audits of EMB Corporation for the five months ended February 29, 1996, and the years ended September 30, 1996-1997.</p>	<p>Business and Professions Code, Division 3, Chapter 1, §§ 5063 and 5100 (g), (h), and (l).</p>

Effective April 22, 2005

(Please see Enforcement Actions, continued to page 32)

Other Enforcement Actions 4/1/05 through 2/24/06

Name/Board Actions	Cause for Discipline	Violation(s) Charged
<p>WONG, JOHN MING Huntington Beach, CA (CPA 45405)</p> <p>Revocation stayed, with three years' probation, via stipulated settlement.</p> <p>Mr. Wong's license is suspended for 60 days.</p> <p>Mr. Wong is required to maintain an active license status, including during his period of suspension.</p> <p>Other standard terms and conditions.</p> <p>Effective April 1, 2005</p> <p><i>Also see:</i> <i>KPMG LLP (page 24)</i> <i>CARROLL, ROLAND WILLIAM, JR. (page 20)</i> <i>HORI, DAVID A. (page 22)</i> <i>JANESKI, KENNETH B. (page 23)</i> <i>PALBAUM, BRYAN E. (page 28)</i></p>	<p>As charged in Board Case No. AC-2005-15, Mr. Wong was sanctioned by the SEC, an action subjecting Mr. Wong's CPA license to discipline. The SEC entered the decision and order on October 20, 2004.</p> <p>Without admitting or denying the findings in the SEC Order, Mr. Wong consented to entry of an SEC order that denied him the privilege of appearing or practicing before the SEC as an accountant for one year effective October 20, 2004, after which he may request that the SEC consider his reinstatement.</p> <p>KPMG LLP was the auditor for Gemstar-TV Guide International, Inc. from 1993 until October 30, 2002, when Gemstar dismissed KPMG as its independent accountants. Mr. Wong was the KPMG engagement partner for the Gemstar engagement from 1996 through the March 31, 2000.</p> <p>The SEC order included findings that Mr. Wong engaged in improper professional conduct during the KPMG engagement for audits and reviews of Gemstar financial statements. Mr. Wong's conduct resulted in violations of professional standards in that he failed to require Gemstar to comply with GAAP, failed to comply with GAAS during the audits and reviews of Gemstar's financial statements, and unreasonably relied on representations by Gemstar's management and legal counsel or decided that unsupported revenues were immaterial.</p> <p>The Board's discipline is based upon Mr. Wong's consent to the SEC's Order imposing remedial sanctions.</p>	<p>Business and Professions Code, Division 3, Chapter 1, §§ 5062, and 5100 (g), (h), and (i). California Code of Regulations, Title 16, Division 1, § 58.</p>

Enforcement Definitions

Accusation

A formal document that notifies a licensee of the agency's charges against the licensee.

Cost Recovery

The licensee is ordered to pay the Board certain costs of investigation and prosecution including, but not limited to, attorney fees.

Default Decision

The licensee failed to file a Notice of Defense or has otherwise failed to request a hearing, object, or otherwise contest the accusation. The Board takes action without a hearing based on the accusation and documentary evidence on file.

Effective Date

The date the disciplinary decision becomes operative.

Probation

The licensee may continue to engage in activities for which licensure is required, under specific terms and conditions.

Reinstatement

A revoked license that is restored, not sooner than one year from the date of revocation, to a clear or inactive status after petition to and approval by the Board. Reinstatement may include probation and/or terms and conditions.

Revocation

The individual, partnership, or corporation is no longer licensed as a result of a disciplinary action.

Stayed

The action does not immediately take place and may not take place if the licensee complies with other conditions (such as a probation term).

Stipulation

The matter is negotiated and settled without going to hearing.

Surrendered

The licensee has surrendered the license. The individual, partnership, or corporation is no longer licensed. The Board, however, may impose discipline against a surrendered license in certain circumstances. Surrender also may require certain conditions be met should the former licensee ever choose to reapply for licensure.

Suspension

The licensee is prohibited for a specific period of time from engaging in activities for which licensure is required.

Future Meetings

April 26, 2006

Qualifications Committee

Southern California

May 4, 2006

Administrative Committee

Hilton Burbank Airport and Convention Center

2500 Hollywood Way

Burbank, California 91505

(818) 840-6405

May 18-19, 2006

Board Meeting

Hilton San Jose

300 Almaden Blvd.

San Jose, California 95110

(408) 287-2100

July 12, 2006

Qualifications Committee

California Board of Accountancy

2000 Evergreen Street, Suite 250

Sacramento, California 95815

(916) 263-3680

July 20-21, 2006

Board Meeting

San Diego

August 24, 2006

Administrative Committee

Sacramento

September 14-15, 2006

Board Meeting

Sacramento

October 25, 2006

Qualifications Committee

Southern California

November 2, 2006

Administrative Committee

Burbank

November 30 - December 1, 2006

Board Meeting

San Diego

January 10, 2007

Qualifications Committee

Northern California

Board, committee, and task force meetings are open to the public. Licensees are encouraged to attend. As meeting locations become known, they will be posted on the Board's Web site at www.dca.ca.gov/cba and also are available by telephoning the Board's office at (916) 263-3680.

Public notices and agendas are posted to the Web site at least 10 days prior to meetings.

ADDRESS CHANGE FORM

A separate address change form must be submitted for each license type.

PLEASE PRINT

Name of Applicant for Licensure

Last	First	Middle

Name of Licensee

Individual (CPA/PA) - License No. _____

Last	First	Middle

Name of Firm

☐ Corporation ☐ Partnership ☐ Fictitious Name License No. _____

Firm Name

NEW Address of Record (An Address of Record is Required)

Be advised that if you are a licensed CPA/PA or firm, your address of record is public information, and all Board correspondence will be sent to this address.

☐ Home ☐ Business (check one)

--

Business Name (if different from name above)

--

Street ☐ Apt. # ☐ Suite # (check one)

--	--	--

City State Zip

Former Address of Record

--

Street ☐ Apt. # ☐ Suite # (check one)

--

City State Zip

Alternate Address for Mail Drops and PO Boxes

If your address of record is a PO Box or Mail Drop, you are required to provide a street address. This address will not be posted on the Board's Web License Lookup.

--

Street ☐ Home ☐ Business (check one) ☐ Apt. # ☐ Suite # (check one)

--	--	--

City State Zip

Daytime Phone Number

-	-
Area Code	

You may confirm your change of address on License Lookup at www.dca.ca.gov/cba.

I certify the truth and accuracy of all of these statements and representations.

Signature _____ Date _____

Print your name _____

A licensee who fails to notify the California Board of Accountancy within 30 days of a change of address of record may be subject to citation and fine (fines ranging from \$100-\$1000) under the California Code of Regulations, Title 16, Division 1, Sections 3 and 95.2.

The Board maintains a list of all licensees. This list is ☐ sold to requestors for mailing list purposes. Check here only if you do not want your name included on this list. Please Note: Your name and address of record is public information and can be accessed through our Web site at www.dca.ca.gov/cba.

Mail to: California Board of Accountancy, 2000 Evergreen Street, Suite 250, Sacramento, CA 95815-3832

or **FAX to:** (916) 263-3675

California Board of Accountancy Directory

<p style="text-align: center;">Board Office - (916) 263-3680 Board Office Facsimile - (916) 263-3675 License Status Check - (916) 263-3680 Certifications - (916) 561-1701</p>	
<p>General Examination Questions <i>examinfo@cba.ca.gov</i> (916) 561-1703 Fax (916) 263-3677 or Fax (916) 614-3253</p>	<p>Initial Licensing - Individual <i>licensinginfo@cba.ca.gov</i> <i>fingerprinting@cba.ca.gov</i> (916) 561-1701 Fax (916) 263-3676</p>
<p>Renewal Licensing CPA / PA Partnerships, Corporations Continuing Education <i>renewalinfo@cba.ca.gov</i> (916) 561-1702 Fax (916) 263-3672</p>	<p>Initial Licensing Partnerships Corporations Fictitious Names <i>firminfo@cba.ca.gov</i> (916) 561-1701 Fax (916) 263-3676</p>
<p>Practice Privilege Program <i>pracprivinfo@cba.ca.gov</i> (916) 561-1704 Fax (916) 263-3672</p>	<p>Enforcement Information Filing a Complaint Enforcement Actions <i>enforcementinfo@cba.ca.gov</i> (916) 561-1729 Fax (916) 263-3673</p>

Department of Consumer Affairs
California Board of Accountancy
Update **Issue #58**
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Sacramento, California 95815-3832
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